

**DOCKET**  
**ASSESSMENT APPEALS COMMISSION**  
**WEST TENNESSEE MEETING – AUGUST 20-21, 2013**  
**CONFERENCE ROOM - SHELBY COUNTY ASSESSOR'S OFFICE**  
**1075 MULLINS STATION ROAD, MEMPHIS, TN 38134**

Tuesday, August 20, 2013							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	CO.	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	COMMENTS
1.	9:00 am	Michael R. & Karen Vanelli Map 067, Block 063, Parcel 00024 Residential Property AR# 56204 & 64799	Shelby	2009 & 2010	Michael R. & Karen Vanelli 5379 Dee Cove Memphis, TN 38119	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134	(12/22/10) AJ affirmed \$192,700 for this home and lot at 5379 Dee Cove in Memphis, and taxpayer appeals contending \$179,000.
2.	10:00 am	M. Lecile & Ethel B. Harris Parcel C0258 00253 Farm Property AR# 68133	Shelby	2010	Clyde M. Crutchfield, Esq. 107 South Street, East Collierville, TN 38017	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134	(8/30/12) AJ affirmed greenbelt disqualification for this 9.35 ac. tract inadvertently rendered too small to qualify in partition deed between taxpayer and his sister. Taxpayer appeals.
3.	1:00 pm	Paul David Hankins Property ID# 016010 00030 Residential Property AR# 68327, 70544, 81514, 81515	Shelby	2008 2009 2010 2011	Paul David Hankins 1386 Vinton Avenue Memphis, TN 38104	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134	(11/16/12) AJ reduced 2010 value only, from \$346,500 to \$330,000 for this home and lot at 1386 Vinton in Memphis, and taxpayer appeals seeking further reduction for all years.
4.	2:00 pm	Jesse Y. & Priscilla B. Cheung Property ID: G0232N C00018 AR# 76473 & 86459	Shelby	2011 & 2012	Jesse Y. & Priscilla B. Cheung 9589 Colthurst Cove Germantown, TN 38139	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134	(3/27/13) AJ affirmed \$580,000 for this home and lot on Colthurst Cove in Germantown, and taxpayer appeals seeking \$522,000.

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Wednesday, August 21, 2013							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	CO.	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	COMMENTS
1.	9:00 am	Thomas F. Miller Property ID: 030016 00006 Residential Property AR# 57345	Shelby	2009	Thomas F. Miller 1853 York Avenue Memphis, TN 38104	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134	(10/10/12) AJ dismissed appeal for lack of jurisdiction, no showing of reasonable cause for missing county board, and no good faith payment of undisputed tax. Taxpayer appeals.
2.	10:00 am	Central Woodwork, Inc. Property ID: P-01848 T-A Tangible Personal Property AR# 68117 & 68118	Shelby	2009 & 2010	R. Mathew Brinner, Esq. George Nassar, Jr., Esq.  Patrick Schaefer, President Central Woodwork, Inc. 870 Keough Collierville, TN 38017	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134  John Zelinka, Esq. Shelby Co. Assessor's Office 1075 Mullins Station Road Memphis, TN 38134	(2/8/13) AJ determined building paging system and wiring and cables supporting computer network, were real property rather than tangible personal property. AJ further found doors, frames and components were taxable as raw materials rather than exempt as inventory, and taxpayer appeals latter ruling.
3.	1:00 pm	New Beginnings Community Organization, Inc. Ward 42, Block 37, Parcel 191 <i>Claim of Exemption</i> ER# 61187	Shelby		Rev. Calvin Booker, Principal 2212 Jackson Avenue Memphis, TN 38112	Cheyenne Johnson, Assr. Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134  Mr. Eric Beaupre Shelby Co. Assessor's Office 1075 Mullins Station Road Memphis, TN 38134	New Beginnings appeals denial of exemption for this apartment complex for low-income persons. The AJ affirmed the initial determination denying exemption, because the housing did not meet statutory criteria limiting exemption to housing funded under enumerated federal housing programs. 4/1/11

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4.	2:00 pm	Memphis In May International Festival, Inc. Ward 12, Block 40, Parcel 11C <i>Claim of Exemption</i>	Shelby		Steve D. Goodwin Baker, Donelson, Bearman, Caldwell & Berkowitz First Tennessee Bank Building 165 Madison Avenue, Ste. 2000 Memphis, TN 38103	Cheyenne Johnson, Assr. Tom Richie Tameaka Stanton-Riley 1075 Mullins Station Road Memphis, TN 38134	This appeal involves an exemption issue. Subject property is a 1.97-acre tract in Memphis with a 16,500 square foot warehouse. Taxpayer contended that the organization’s primary focus is education. Though finding some “educational contributions”, the administrative judge found the primary focus to be the promotion of the city’s economic growth and affirmed the exemption denial. Taxpayer appeals to the Commission.